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PATENT

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant:	<b>Yumiko SEIKE et al.</b>	)	Examiner: Jacqueline F. STEPHENS
		)	
Serial No.:	<b>10/560,184</b>	)	Art Unit: 3761
		)	
Filed:	December 9, 2005	)	Our Ref: B-5835PCT 623061-1
		)	
For:	"PANTS-TYPE DIAPER FOR PLAYING IN WATER"	)	Date: April 18, 2007
		)	
		)	Re: <b><i>Non-Final Office Action</i></b>
		)	

**AMENDMENT AND RESPONSE**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In reply to the non-final Office Action mailed on January 19, 2007, an initial response to which is due no later than **April 19, 2007**, Applicants submit this paper. Please amend the above-identified application as described below and consider the following remarks. **All amendments and remarks herein are made without prejudice.**

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 4 of this paper.